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SURFACE THANSPORTATION BOARD



March 18, 2008

Mr Vernon Williams Recordations Unit Surface Transportation Board 1925 K Street, N.W., Suite 715 Washington, DC 20423-0006

Dear Mr. Williams:

Please find attached, one (1) copy of the Release of Lien of Railroad Equipment Lease Agreement dated March 17, 2008 between the following parties:

Lessee:

Land O' Lakes, Inc. 2827 8th Avenue South

Ft. Dodge, IA 50501

Lessor:

The David J. Joseph Company

300 Pike Street Cincinnati, OH 45202

This filing is to appear in the index as follows: Release of Lien of Railroad Equipment Lease Agreement dated March 17, 2008 related to thirteen (13) railcars bearing reporting marks: DJTX 71300 and DJTX 71302 - 71313, inclusive.

Please file this as a secondary document under Recordation Number 22807-B as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 22807 through 22807-A. The filing fee in the amount of \$35.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062

Sincerely,

THE DAVID J. JOSEPH COMPANY

la Woodard

Júlie Woodard

Documentation Coordinator

Enclosures

RELEASE OF LIEN

OF

Curveyor

10-36 AM

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This Release of Lien of Railroad Equipment Lease (the "Release") releases the lien created by that certain Railroad Equipment Lease Agreement dated as of February 16, 2000 bearing Recordation No. 22807, as subsequently amended by agreement dated February 22, 2001, bearing Recordation No. 22807-A (collectively the "Lease"), between The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.), as Lessor ("Lessor") and Land O' Lakes, Inc., as Lessee ("Lessee"), with respect to the thirteen (13) railcars listed on Exhibit A attached hereto (hereinafter, the "Equipment").

RAILROAD EQUIPMENT LEASE AGREEMENT

WHEREAS, Lessor and Lessee executed the Lease relating to the Equipment. Such Lease has expired; and

NOW, THEREFORE, in consideration of the premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Lessor submits the following:

- 1. All interest of the Lessor, its successors and assigns, in the Equipment arising pursuant to the Lease has been terminated.
- 3. The Lessor hereby releases any lien(s) created by or arising out of the Lease.
- 4. This Release shall be recorded with the Surface Transportation Board so as to record the release of the lien(s) against the Equipment constituted by the Lease and should receive Recordation No. 22807-B.

In witness whereof, the Lessor has caused this Release to be duly executed by its authorized officer as of the 17th day of March, 2008.

WITNESS:

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THE DAVID J. JOSEPH COMPANY

Name: James H. Goetz

Title: <u>Executive Vice President / CFO</u>

STATE OF OHIO)	
)	SS
COUNTY OF HAMILTON)	

The foregoing instrument was acknowledged before me this 17th day of March, 2008, by James H. Goetz, the Executive Vice President and Chief Financial Officer of The David J. Joseph Company, a Delaware corporation.

My Commission expires:

9-24-12

Notary Public

Julie M. Woodard Notary Public, State of Ohio My Commission Expires 09-24-2012

EXHIBIT A DESCRIPTION OF UNITS

Thirteen (13) railcars bearing reporting marks:

DJTX 71300 and DJTX 71302 - 71313, inclusive